

**From:** LaCarole Smith [mailto:LSmith@pers.ms.gov] **Sent:** Monday, November 10, 2014 4:31 PM **To:** Kevin Garrett **Subject:** PERS Questions

Mr. Garrett:

You recently contacted our office and asked if you have active firefighters that wanted to substitute teach for one of the school districts on his/her off day, would the district have to report the earnings to PERS. You also asked if these firefighters were called for security duty at football games, would the additional earning have to be reported. According to the information that you provided to me, the answer to both questions are no. If an employee works full time with one covered employer but sporadically or irregularly with a different covered employer, the wages for the services rendered at the second job should not be reported to PERS. A regular part-time position is one with a normal work schedule and an expected number of work hours. Furthermore, a substitute employee serving in a temporary and intermittent employment is not covered under PERS.

Please let me know if you have any additional questions and/or concerns.

Thanks,

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